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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.2152 OF 2004
IN
INCOME TAX APPEAL LODGING NO.865 OF 2004

The Commissioner of Income Tax..Appellant

Vs.

M/s.Chhabria Bros. Pvt. Ltd.....Respondents

Mr. Ashok Kotngale i/b. Pankaj Kapoor for the Apellant.
Ms. Beena Menon i/.b.D.M. Harish & Co., for the Respondent.

CORAM: F.I. REBELLO &
A.A.SAYED,JJ.
DATED: 23RD JULY,2007

P.C.:

. We find that the papers were sent to the Ministry of law on 28th August, 2003. The draft appeal memo was ready on 20th February, 2004 and the Appeal was filed on 21st July, 2004. There is no explanation for the delay between 20th February, 2004 and 21st July, 2004. Considering that the delay is of 324 days we in our opinion the same does not amount to sufficient cause and hence Motion dismissed.

(A.A. SAYED, J.) **(F.I.REBELLO, J.)**